IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORIGINAL SIDE

INCOME TAX APPEAL NO.620 OF 2003

The Commissioner of Income Tax-3,
Mumbai ... Appellant

vs.

M/s.Rishiroop Polymers Pvt. Ltd. ... Respondent

Mr.Vijay Kantharia i/b. Mr.S.S.Sarkar for the appellant.

CORAM : R. M. LODHA &
J.P. DEVADHAR,JJ.

DATED : 28th October 2004

P.C.

Heard.

2. The Income Tax Appellate Tribunal relied upon the judgment of the Supreme Court in the case of CIT v. Gujarat Electricity Board, 260 ITR 84.

3. In view thereof, it cannot be said that any substantial question of law arises in this appeal.

4. Dismissed in limine.

(R.M. LODHA,J.)

(J.P. DEVADHAR,J.)